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NOTIFICATION.

The following Ordinance, promulgated by His Highness the Rajpramukh, is hereby published for general information.

By order of His Highness the Rajpramukh,

N. S. RADHAKRISHNA SARMA,
Secretary to Government.

Government Secretariat,
Law Department,
Trivandrum, dated the 6th June 1951.

ORDINANCE No. IV OF 1951.

THE TRAVANCORE-COCHIN GENERAL SALES TAX (AMENDMENT) ORDINANCE, 1951.

Preamble.

Whereas the Legislative Assembly of the State of Travancore-Cochin is not in session and His Highness the Rajpramukh is satisfied that circumstances exist which render it necessary for him to take immediate action further to amend the Travancore-Cochin General Sales Tax Act, 1125 (Act XI of 1125), for the purpose hereinafter appearing;

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India read with Article 238 thereof, His Highness the Rajpramukh hereby promulgates the following Ordinance:—

Short title and commencement.

1. (1) This Ordinance may be called the Travancore-Cochin General Sales Tax (Amendment) Ordinance, 1951.

(2) It shall be deemed to have come into force on the 26th day of January 1950.

Insertion of new Section in Act XI of 1125.

2. After Section 25 of the Travancore-Cochin General Sales Tax Act, 1125 (Act XI of 1125), the following new Section shall be inserted and the existing Section 26 shall be renumbered as Section 27, namely:—

"26. (1) Notwithstanding anything contained in this Act,—

Tax not leviable in certain cases.

(a) a tax on the sale or purchase of goods shall not be imposed under this Act—

(i) where such sale or purchase takes place outside the State of Travancore-Cochin; or

(ii) where such sale or purchase takes place in the course of import of the goods into, or export of the goods out of, the territory of India;

(b) a tax on the sale or purchase of any goods shall not, after the 31st day of March, 1951, be imposed where such sale or purchase takes place in the course of inter-State trade or commerce except in so far as Parliament may by law otherwise provide.

(2) The Explanation to clause (1) of Article 286 of the Constitution of India shall apply for the interpretation of sub-clause (i) of clause (a) of sub-section (1)."

RAMA VARMA,
Rajpramukh.